

## Change Record Detail - Multiple Scenarios With Descriptions

### Department of Revenue

**Component:** Tax Division (2476)  
**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	9,087.4	7,222.3	187.1	1,589.5	83.6	4.9	0.0	0.0	96	1	0
1004 Gen Fund		7,135.5										
1005 GF/Prgm		546.9										
1007 I/A Rcpts		87.0										
1061 CIP Rcpts		110.0										
1105 PFund Rcpt		70.7										
1175 BLic&Corp		1,137.3										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	18.5	18.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		18.5										
<b>Subtotal</b>		<b>9,105.9</b>	<b>7,240.8</b>	<b>187.1</b>	<b>1,589.5</b>	<b>83.6</b>	<b>4.9</b>	<b>0.0</b>	<b>0.0</b>	<b>96</b>	<b>1</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Corporate Audit Revitalization Initiative</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3	0	0
Three positions are added as part of the Corporate Audit Revitalization Initiative. During FY2006 these positions are providing support to the Commissioner's Office by working on issues related to gasoline development. They will be funded by an unbudgeted RSA with the Commissioner's Office using gasoline development funding.												
04-3258, Economist I 04-3261, Corporate Income Tax Auditor III 04-3268, Economist III												
<b>Transfer Micro/Network Tech to Admin Services for Centralized IT Support</b>												
	Trout	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
Ongoing efforts towards department-wide standardization of IT systems has allowed the transfer of one position from Tax Division to the Administrative Services Division to provide centralized IT user support (PCN 04-2092, Microcomputer Network Technician II).												
<b>Subtotal</b>		<b>9,105.9</b>	<b>7,240.8</b>	<b>187.1</b>	<b>1,589.5</b>	<b>83.6</b>	<b>4.9</b>	<b>0.0</b>	<b>0.0</b>	<b>98</b>	<b>1</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Transfer DOA chargeback funding to components affected by rate increases</b>												
	Trin	18.4	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		18.4										
Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating components.												

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### Department of Revenue

**Component:** Tax Division (2476)  
**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	133.7	133.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		104.1										
1005 GF/Prgm		9.0										
1061 CIP Rcpts		1.6										
1105 PFund Rcpt		1.1										
1175 BLic&Corp		17.9										
Wage increases applicable to this component: \$133.7												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	16.4	16.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		12.5										
1005 GF/Prgm		1.0										
1061 CIP Rcpts		0.1										
1105 PFund Rcpt		0.1										
1175 BLic&Corp		2.7										
Health insurance increases applicable to this component: \$16.4												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	254.5	254.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		198.2										
1005 GF/Prgm		17.1										
1061 CIP Rcpts		3.1										
1105 PFund Rcpt		2.1										
1175 BLic&Corp		34.0										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$254.5												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	17.1	16.9	0.0	0.2	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		13.4										
1005 GF/Prgm		1.1										
1061 CIP Rcpts		0.2										
1105 PFund Rcpt		0.1										
1175 BLic&Corp		2.3										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												

#### FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel

## Change Record Detail - Multiple Scenarios With Descriptions

### Department of Revenue

**Component:** Tax Division (2476)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
1004 Gen Fund	SalAdj	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0	0	0
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total		684.5										
	<b>Totals</b>	<b>9,553.5</b>	<b>7,662.3</b>	<b>187.1</b>	<b>1,615.6</b>	<b>83.6</b>	<b>4.9</b>	<b>0.0</b>	<b>0.0</b>	<b>98</b>	<b>1</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	167.0	0.0	0.0	167.0	0.0	0.0	0.0	0.0	0	0	0
1001 CBR Fund		167.0										
<b>Conference Committee</b>												
	ConfCom	4,479.4	3,420.1	23.6	1,003.1	17.5	15.1	0.0	0.0	36	0	0
1004 Gen Fund		1,221.9										
1005 GF/Prgm		182.0										
1007 I/A Rcpts		2,266.8										
1027 Int Airprt		73.9										
1046 Stdnt Loan		90.0										
1066 Pub School		212.1										
1094 MHT Admin		15.0										
1098 ChildTrErn		36.6										
1142 RHIF/MM		78.7										
1143 RHIF/LTC		94.0										
1169 PCE Endow		196.4										
1192 Mine Trust		12.0										
<b>ADN 04-6-1002 State Virology Lab Sec 2 CH 4 SLA 2005 P43 L7 (SB73)</b>												
	FisNot	10.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		10.0										
To record the fiscal note for SB 73, State Virology Lab Lease/Purchase.												
<b>ADN 04-6-1003 Sport Fish Bonds Sec 2 CH 4 SLA 2005 P43 L32 (SB147)</b>												
	FisNot	1,398.6	0.0	10.0	1,388.6	0.0	0.0	0.0	0.0	0	0	0
1009 Rev Bonds		1,398.6										
To record the fiscal note for SB 147, Sport Fishing Facility Revenue Bond.												
<b>ADN 04-6-1004 Airport Bonds Sec 2 CH 4 SLA 2005 P44 L3 (SB153)</b>												
	FisNot	15.0	0.0	15.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		15.0										
To record the fiscal note for SB 153, International Airport Revenue Bonds												
<b>ADN 04-6-1005 PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	FisNot	214.5	214.5	0.0	0.0	0.0	0.0	0.0	0.0	3	0	0
1007 I/A Rcpts		214.5										

To record fiscal note #3 for SB 141, Teachers' and Public Employees' Retirement Systems. Three positions are added to Treasury including a State

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
Investment Officer II, an Accountant IV, and an Accounting Technician III.												
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	146.4	146.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		24.3										
1005 GF/Prgm		4.2										
1007 I/A Rcpts		96.5										
1027 Int Airprt		2.8										
1046 Stdnt Loan		2.0										
1066 Pub School		6.9										
1098 ChildTrErn		1.4										
1142 RHIF/MM		2.6										
1143 RHIF/LTC		1.6										
1169 PCE Endow		4.1										
<b>Subtotal</b>		<b>6,430.9</b>	<b>3,781.0</b>	<b>58.6</b>	<b>2,558.7</b>	<b>17.5</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>39</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>6,430.9</b>	<b>3,781.0</b>	<b>58.6</b>	<b>2,558.7</b>	<b>17.5</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>39</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>2nd Year Fiscal Note State Virology Lab Sec 2 CH 4 SLA 2005 P43 L7 (SB73)</b>												
	Dec	-10.0	0.0	-10.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-10.0										
To reduce funding in second year of fiscal note for SB 73, State Virology Lab Lease/Purchase.												
<b>2nd Year Fiscal Note Sport Fish Bonds Sec 2 CH 4 SLA 2005 P43 L32 (SB147)</b>												
	Dec	-1,398.6	0.0	-10.0	-1,388.6	0.0	0.0	0.0	0.0	0	0	0
1009 Rev Bonds		-1,398.6										
To reduce funding in second year of fiscal note for SB 147, Sport Fishing Facility Revenue Bond.												
<b>2nd Year Fiscal Note Airport Bonds Sec 2 CH 4 SLA 2005 P44 L3 (SB153)</b>												
	Dec	-5.0	0.0	-15.0	10.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-5.0										
To reduce funding in second year of fiscal note for SB 153, International Airport Revenue Bonds.												
<b>Eliminate funding for management of Mental Health Trust funds</b>												
	Dec	-15.0	0.0	0.0	-15.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		-15.0										

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### Department of Revenue

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Eliminate direct funding to Treasury for investment management fees for Mental Health Trust funds. Fees will be billed directly to the Mental Health Trust Authority in the future.												
<b>Eliminate one-time funding for Unclaimed Property WAGERS system Internet module</b>												
1005 GF/Prgm	OTI	-45.0	0.0	0.0	-45.0	0.0	0.0	0.0	0.0	0	0	0
Eliminate one-time funding for purchase of Unclaimed Property WAGERS system module that allows owners to file their claims directly on the Internet.												
<b>Reverse CBRF Investment Management Sec61(c) Ch3 FSSLA2005 P143 L7 (SB46)</b>												
1001 CBR Fund	OTI	-167.0	0.0	0.0	-167.0	0.0	0.0	0.0	0.0	0	0	0
To reverse a language section appropriation of \$167.0 from the Constitutional Budget Reserve Fund to the Treasury Division for investment management fees for the budget reserve fund.												
<b>Transfer DOA chargeback funding to components affected by rate increases</b>												
1004 Gen Fund	Trin	7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0	0	0
Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating components.												
<b>3rd Year Fiscal Note Mine Reclamation Trust Ch137 SLA2004 (HB486) (Ch158 SLA2004 Sec2 P39 L21)</b>												
1192 Mine Trust	Inc	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
To record an increase in funding for the third year of the fiscal note for investment management of the Mine Reclamation Trust Fund.												
<b>Investment officer's salaries closer to market - Phase II</b>												
1004 Gen Fund	Inc	54.8	182.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		128.0										
This increment would allow the Treasury Division to be able to attract and retain State Investment Officers in a very competitive and dynamic employment market. Key staff work diligently to improve the risk adjusted return of funds under the stewardship of the Treasury Division. The state invests in external and internal training to ensure employees are competent in their accounting, investment and analytical responsibilities. This investment is lost when employees take this experience and move on to more lucrative employment opportunities.												
End results: Integral to the achievement of our mission to manage the state's funds and improve risk adjusted returns is our ability to adequately attract and retain qualified investment professionals.												

#### CBRF Investment Management Fees

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Treasury Division (121)  
**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
1001 CBR Fund	Inc	185.4	0.0	0.0	185.4	0.0	0.0	0.0	0.0	0	0	0
Investment management fees for the constitutional budget reserve fund.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	68.6	68.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		14.2										
1005 GF/Prgm		1.9										
1007 I/A Rcpts		41.9										
1027 Int Airprt		1.3										
1046 Stdnt Loan		1.0										
1066 Pub School		3.5										
1098 ChildTrErn		0.6										
1142 RHIF/MM		1.3										
1143 RHIF/LTC		0.8										
1169 PCE Endow		2.1										
Wage increases applicable to this component: \$68.6												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.5										
1005 GF/Prgm		0.3										
1007 I/A Rcpts		3.9										
1027 Int Airprt		0.1										
1046 Stdnt Loan		0.1										
1066 Pub School		0.3										
1098 ChildTrErn		0.1										
1142 RHIF/MM		0.1										
1143 RHIF/LTC		0.1										
1169 PCE Endow		0.2										
Health insurance increases applicable to this component: \$6.7												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	135.5	135.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		27.9										
1005 GF/Prgm		3.6										
1007 I/A Rcpts		82.9										
1027 Int Airprt		2.6										
1046 Stdnt Loan		2.0										
1066 Pub School		6.9										
1098 ChildTrErn		1.3										
1142 RHIF/MM		2.6										

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Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
1143 RHIF/LTC		1.6										
1169 PCE Endow		4.1										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$135.5												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	8.9	8.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.8										
1005 GF/Prgm		0.2										
1007 I/A Rcpts		5.4										
1027 Int Airprt		0.2										
1046 Stdnt Loan		0.1										
1066 Pub School		0.5										
1098 ChildTrErn		0.1										
1142 RHIF/MM		0.2										
1143 RHIF/LTC		0.1										
1169 PCE Endow		0.3										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.9										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total		684.5										
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	<b>Totals</b>	<b>5,392.8</b>	<b>4,189.5</b>	<b>23.6</b>	<b>1,147.1</b>	<b>17.5</b>	<b>15.1</b>	<b>0.0</b>	<b>0.0</b>	<b>39</b>	<b>0</b>	<b>0</b>



## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Alaska Retirement Management Board (2813)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>ADN 04-6-1008 PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	FisNot	4,734.6	214.5	23.9	4,481.7	14.5	0.0	0.0	0.0	0	0	0
1004 Gen Fund		590.2										
1017 Ben Sys		199.0										
1029 P/E Retire		2,553.5										
1034 Teach Ret		1,277.3										
1042 Jud Retire		31.6										
1045 Nat Guard		83.0										
To record fiscal note #5 for SB 141, Teachers' and Public Employees' Retirement Systems, which establishes the Alaska Retirement Management Board.												
<b>Subtotal</b>		<b>4,734.6</b>	<b>214.5</b>	<b>23.9</b>	<b>4,481.7</b>	<b>14.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1021 Adjust fiscal note funding to match spending plan</b>												
	LIT	0.0	-214.5	0.0	214.5	0.0	0.0	0.0	0.0	0	0	0
The fiscal note for SB 141 (Chapter 9, FSSLA 2005), which created the Alaska Retirement Management Board, allocated funds to personal services without adding positions. This line item transfer moves the amount budgeted for personal services to the contractual line to better match the spending plan for the Board, which will obtain services from the Treasury Division through a reimbursable services agreement.												
<b>Subtotal</b>		<b>4,734.6</b>	<b>0.0</b>	<b>23.9</b>	<b>4,696.2</b>	<b>14.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>2nd year Fiscal Note PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	Dec	-324.0	0.0	0.0	-324.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-324.0										
To record reduction in funding for fiscal note #5 for SB 141, Teachers' and Public Employees' Retirement Systems, which established the Alaska Retirement Management Board.												
<b>Additional funding for ARMB responsibilities</b>												
	Inc	752.5	0.0	72.0	694.5	-14.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		90.6										
1029 P/E Retire		447.5										
1034 Teach Ret		209.8										
1042 Jud Retire		3.8										
1045 Nat Guard		0.8										

The Alaska Retirement Management Board requests additional funding for the first full fiscal year of its operation.

The travel budget of \$72.0 includes increased costs for due diligence by staff and trustees, additional board meetings and Investment Advisory Council attendance at these meetings.

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Alaska Retirement Management Board (2813)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
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The contractual budget includes increased costs for investment trading and compliance monitoring services \$153.0, additional legal costs \$20.0, as well as contractual services to pay Treasury Division staff personal services costs \$262.4. The ARMB budget has a shortfall in contractual services due to statewide (health, retirement and salary) increases where the Treasury Division received the increase in budgeted authority but a corresponding increase was not made to the retirement board (previously Alaska State Pension Investment Board) component. The contractual budget also includes funding for increased personal services costs of \$128.0 in order for the Treasury Division to be able to attract and retain State Investment Officers in a very competitive and dynamic employment market.

Finally, the contractual budget includes funding of \$131.1 for Investment Advisory Council attendance at the additional meetings, the costs of the additional meetings, and honoraria for trustee attendance at meetings and a reduction in one time costs incurred in FY2006.

There is a reduction of <\$14.0> in supplies for the cost of space reconfiguration and one-time computer purchases.

This increment request, if approved, will allow the division to recognize possible improvements to asset allocation through greater diversification by expanding the number of asset classes evaluated.

#### Rent increase for state-owned facilities

Inc	23.6	0.0	0.0	23.6	0.0	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire	16.5											
1034 Teach Ret	7.1											

The FY2007 approved Public Building Fund rates for the State Office Building in Juneau reflect an increase of 40% over FY2006 rates. This translates into an additional \$140,900 in rent costs for the Department of Revenue. This increment request will fund the amount of the rent increase from FY2006 to FY2007 for this component.

#### FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel

SalAdj	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire	1.5											
1034 Teach Ret	0.6											

Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:

DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2

Total 684.5

#### Cost of personal services provided by Treasury Management

Inc	134.1	0.0	0.0	134.1	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	16.0											
1029 P/E Retire	79.8											
1034 Teach Ret	37.4											
1042 Jud Retire	0.7											
1045 Nat Guard	0.2											

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Alaska Retirement Management Board (2813)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
The FY2007 Treasury Management budget includes personal services cost increases for wages, health insurance, retirement, and risk management. This request adds a corresponding amount to the ARMB budget in contractual to pay for services provided by Treasury.												
<b>First year implementation of defined contribution plan</b>												
	Inc	150.0	0.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		150.0										
The fiscal note for SB141, which was prepared based on a July 1, 2005 plan implementation, reflects a \$324.0 general fund reduction in the Alaska Retirement Management Board component for FY2007. Due to changes in legislation, the actual effective date for the new defined contribution retirement plan is July 1, 2006. It is estimated that an additional \$150.0 GF is needed in the first year of implementation for investment consulting and performance measurement costs for the new defined contribution funds. Startup costs will exist in FY2006 and FY2007 that cannot be charged to the participants in the defined contribution plans as the number of participants will initially be small in the first year.												
The new defined contribution plan will have a similar number and type of options as the current Supplemental Benefits System (SBS). All of the accounts must be available on July 1, 2006, and will begin carrying balances as new employees are hired. In addition to these employee accounts, SB 141 also creates a new Employer Vesting Fund, a Medical Program Fund and a Health Reimbursement Fund. Each of these funds has different objectives and each fund requires different management, investment policies, and asset allocations. FY2007 will be the first year of existence for these funds.												
It is the Treasury Division's objective to utilize any and all economies of scale and to negotiate management fees based on all of the investments held, however, the Treasury Division will be entering into new performance measurement contracts and will need additional funds for consulting, manager selection and auditing of the new funds in the first year. Treasury has been able to reduce these first year expected costs though fund selection, utilizing to the maximum extent managers with whom they have an existing relationship. In spite of these efforts it is still estimated that the first year consulting and performance measurement costs will be approximately 150.0 greater than the costs in year two.												
General funds are requested because the existing tiers of PERS and TRS are defined benefit plans, and the state's existing defined contribution plans (SBS and deferred compensation) are legally separate from the new defined contribution plan created in SB141. It is assumed that by FY2009, as more employees are hired into the new tiers, program costs will be funded through an assessment on defined contribution accounts, similar to the SBS program currently in place. As the number of participants grows, the GF can be backed out as was contemplated in the fiscal note. General funds will be reduced 25% per year from FY2009-2012.												
	<b>Totals</b>	<b>5,472.9</b>	<b>0.0</b>	<b>95.9</b>	<b>5,376.5</b>	<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Alaska Retirement Management Board Custody and Management Fees (2812)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>ADN 04-6-1009 PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	FisNot	31,913.6	0.0	0.0	31,913.6	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		20,692.8										
1034 Teach Ret		10,760.9										
1042 Jud Retire		328.4										
1045 Nat Guard		131.5										
To record fiscal note #7 for SB 141, Teachers' and Public Employees' Retirement Systems, which establishes funding for ARMB Custody and Management Fees.												
<b>Subtotal</b>		<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Totals</b>		<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>31,913.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Alaska State Pension Investment Board (1961)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	4,144.4	0.0	127.9	3,896.5	50.0	70.0	0.0	0.0	0	0	0
1017 Ben Sys		199.0										
1029 P/E Retire		2,553.5										
1034 Teach Ret		1,277.3										
1042 Jud Retire		31.6										
1045 Nat Guard		83.0										
<b>ADN 04-6-1006 PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	FisNot	-4,144.4	0.0	-127.9	-3,896.5	-50.0	-70.0	0.0	0.0	0	0	0
1017 Ben Sys		-199.0										
1029 P/E Retire		-2,553.5										
1034 Teach Ret		-1,277.3										
1042 Jud Retire		-31.6										
1045 Nat Guard		-83.0										
To record fiscal note #4 for SB 141, Teachers' and Public Employees' Retirement Systems, which eliminates funding for ASPIB.												
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Totals</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** State Pension Custody and Management Fees (2311)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	31,913.6	0.0	0.0	31,913.6	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		20,692.8										
1034 Teach Ret		10,760.9										
1042 Jud Retire		328.4										
1045 Nat Guard		131.5										
<b>ADN 04-6-1007 PERS/TRS Boards Sec 2 CH 4 SLA 2005 P43 L28 (SB141)</b>												
	FisNot	-31,913.6	0.0	0.0	-31,913.6	0.0	0.0	0.0	0.0	0	0	0
1029 P/E Retire		-20,692.8										
1034 Teach Ret		-10,760.9										
1042 Jud Retire		-328.4										
1045 Nat Guard		-131.5										
To record fiscal note #6 for SB 141, Teachers' and Public Employees' Retirement Systems, which eliminates funding for ASPIB Custody and Management Fees.												
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Totals</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Permanent Fund Dividend Division (981)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	6,000.7	3,956.6	25.5	1,954.4	64.2	0.0	0.0	0.0	62	29	0
1007 I/A Rcpts		20.0										
1050 PFD Fund		5,980.7										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	7.2	7.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		7.2										
<b>Subtotal</b>		<b>6,007.9</b>	<b>3,963.8</b>	<b>25.5</b>	<b>1,954.4</b>	<b>64.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>62</b>	<b>29</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1022 Personal Service Transfer</b>												
	LIT	0.0	383.6	0.0	-383.6	0.0	0.0	0.0	0.0	7	-6	0
Changes from FY 2006 Governor's request will facilitate the division's priority goal of paying all eligible applicants during the scheduled payment season in October. Changes include reclassification of several positions due to changed work assignments (PCN's 04-6012, 6020, 6023, 6028, 6040, 6042, 6054, 6064, 6072, 6075); one new Analyst Programmer II position (PCN 04-#008/04-6104); status changes of some seasonal positions to full time (PCN's 04-6055, 6064, 6084, 6096, 6102, 6103); and adding months to other seasonal positions (PCN's 04-6088, 6094, 6098).												
The reclassification of positions due to work assignments reflect the impact of online filing, other electronic enhancements and reassignment of clerical work to Clerk IIs. As more clerical level work is accomplished by computer and the Clerk IIs, staff are being reallocated to higher level technical work, to data processing for online filing support; and to fraud investigation initiatives.												
Conversion of some part time staff to full time results from two PFD strategies: 1) to maintain a well trained staff that can work across the full range of eligibility determination and public assistance work. Seasonal technical employees who can only perform in one area of the division are difficult to recruit and expensive to keep trained. 2) to have all possible clerical work performed by clerical staff. Many clerical tasks were previously performed by technical staff. These tasks have been reassigned to previously seasonal Clerk IIs, giving the technical staff more time to do eligibility work. Seasonal employees will continue to be used in the data entry and mailroom areas.												
FY 2006 is a pivotal transition year for PFD with implementation of Phase I of an enhanced data base system and optical character recognition in November 2006. Online filing is also expected to increase from 33.6% in 2005 to 40% or more in 2006. Impacts of these steps forward are difficult to project. The changes reflected in this work plan are those that have already been made in late FY 2005 or those that are obviously needed at this time. Additional changes will undoubtedly be made in late FY 2006 and in FY 2007 including allocation of more staff to fraud work and elimination of some clerical positions.												
Funding for the increase in personal services cost is available from contractual due to elimination of additional mail and print costs and from reduction of computer services costs achieved by re-writing and improving the efficiency of some mainframe applications.												
<b>Subtotal</b>		<b>6,007.9</b>	<b>4,347.4</b>	<b>25.5</b>	<b>1,570.8</b>	<b>64.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>69</b>	<b>23</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Restore PFD funding for hearing officer services</b>												
	Inc	119.8	0.0	0.0	119.8	0.0	0.0	0.0	0.0	0	0	0

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Permanent Fund Dividend Division (981)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
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1050 PFD Fund 119.8

Chapter 163, SLA 2004 (SB203) consolidated hearing officers in the Department of Administration. Related fiscal notes transferred PFD funding from the Department of Revenue to DOA; the funds enabled DOA to provide hearing officer services to the PFD Division.

DOA has since developed a direct cost billing plan for hearing officer services and is changing their PFD funding to inter-agency receipts. This increment will return the funds to the PFD Division that were transferred out two years ago, and will enable the division to pay for hearing officers based on actual services provided.

#### Transfer DOA chargeback funding to components affected by rate increases

Trin	55.0	0.0	0.0	55.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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1004 Gen Fund 55.0

Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating components.

#### Change DOA chargeback funding to correct funding source

FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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1004 Gen Fund -55.0  
1050 PFD Fund 55.0

Funding to offset increased chargeback rates for statewide services is being transferred to the Permanent Fund Dividend Division. This transaction changes the fund source from general fund to PFD Fund consistent with the way the program is currently funded.

#### Changes in personnel to pay eligible dividend applicants in October

LIT	0.0	36.4	0.0	-36.4	0.0	0.0	0.0	0.0	0.0	1	-3	0
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Changes from FY2006 Governor's request are aimed at furthering the division's priority goal of paying all eligible applicants by the end of October. Changes include increased staff months in the information office, reclassification of a clerk position to a technical position and classification changes for other permanent full time positions.

Two clerk positions are changed from part-time to full-time (PCNs 04-6060 and 04-6076), and a clerk position is reclassified to a technical position. The reclassification will provide needed staffing on final reviews. The increased staff months in the information offices will be used to assist the public in person, by email, or phone during application and payment seasons, and to assist in the initial and final application review processes during non-peak times. The classification changes resulted from the workload adjustments made throughout the division with assignment of higher level work to some positions to facilitate earlier processing of applications.

Funding is available for these changes because two administrative clerks are being eliminated (PCNs 04-6103 and 04-6087) with reduction of the night shift. Funds are available to be transferred from contractual because the division has again reduced the number of application booklets being printed and distributed, and has reduced other printing costs as well.

The division's goal is to complete all final reviews by October 1; currently they are completed about January 1. Once final reviews are completed, positions will be assigned to prior year applications and late filed applications after October 1. These changes will help the division achieve an end result of issuing a Permanent Fund Dividend payment in October to all eligible Alaskans whose applications are not on appeal.



## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Permanent Fund Dividend Division (981)

**RDU:** Taxation and Treasury (510)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
<b>Rent increase for state-owned facilities</b>												
	Inc	56.4	0.0	0.0	56.4	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		56.4										
The FY2007 approved Public Building Fund rates for the State Office Building in Juneau reflect an increase of 40% over FY2006 rates. This translates into an additional \$140,900 in rent costs for the Department of Revenue. This increment request will fund the amount of the rent increase from FY2006 to FY2007 for this component.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	76.7	76.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		76.7										
Wage increases applicable to this component: \$76.7												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	12.9	12.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		12.9										
Health insurance increases applicable to this component: \$12.9												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	146.2	146.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		146.2										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$146.2												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	9.8	9.7	0.0	0.1	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		9.8										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	6.8	0.0	0.0	6.8	0.0	0.0	0.0	0.0	0	0	0
1050 PFD Fund		6.8										

Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:

DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2

**Change Record Detail - Multiple Scenarios With Description**

**Department of Revenue**

**Component:** Permanent Fund Dividend Division (981)

**RDU:** Taxation and Treasury (510)

Change Record Title		Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions		
											PFT	PPT	NP
Total	684.5												
		Totals	6,491.5	4,629.3	25.5	1,772.5	64.2	0.0	0.0	0.0	70	20	0

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Child Support Services Division (111)

**RDU:** Child Support Services (41)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee - CH 4 FSSLA 05 Sec. 13(b) Pg 68 Ln 18</b>												
1156 Rcpt Svcs	ConfCom	43.0	0.0	0.0	43.0	0.0	0.0	0.0	0.0	0	0	0
<b>Conference Committee</b>												
1002 Fed Rcpts	ConfCom	21,014.5	13,999.3	80.0	6,708.3	166.1	60.8	0.0	0.0	232	0	0
1016 Fed Incent		13,830.5										
1156 Rcpt Svcs		1,634.9										
		5,549.1										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
1002 Fed Rcpts	SalAdj	7.1	7.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1156 Rcpt Svcs		4.7										
		2.4										
<b>Subtotal</b>		<b>21,064.6</b>	<b>14,006.4</b>	<b>80.0</b>	<b>6,751.3</b>	<b>166.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>232</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>21,064.6</b>	<b>14,006.4</b>	<b>80.0</b>	<b>6,751.3</b>	<b>166.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>232</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Federally reimbursable hearing officer services</b>												
1002 Fed Rcpts	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1156 Rcpt Svcs		172.3										
		-172.3										
<p>Chapter 163, SLA 2004 (SB203) transferred the Department of Revenue hearing officer positions to the Department of Administration and renamed those positions in statute from Hearing Officers to Administrative Law Judges. The federal government subsequently notified the state that services provided by Administrative Law Judges were not eligible for federal financial participation. As a result, Child Support Services Division requested and received an increment in the FY2006 budget for \$261.1 in receipt supported services (RSS) to cover the unanticipated cost of the hearing officer services.</p> <p>During FY2006, the federal government changed their decision to allow Administrative Law Judges to work on child support cases. These costs are now federally reimbursable under the Child Support Enforcement program. This fund source change adjusts 66% of the \$261.1 increment received in FY2006 from RSS to federal receipts to reflect the ratio of state and federal funding for this program.</p>												
<b>Transfer DOA chargeback funding to components affected by rate increases</b>												
1004 Gen Fund	Trin	231.2	0.0	0.0	231.2	0.0	0.0	0.0	0.0	0	0	0

Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Child Support Services Division (111)

**RDU:** Child Support Services (41)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
components.												
<b>New Juvenile Justice Grant</b>												
	Inc	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		100.0										
The Child Support Services Division was awarded a 100% federally funded grant by the Department of Justice, Office of Juvenile Justice and Delinquency Prevention to assist the division in collecting child support on "hard to collect" cases. Presently, there are approximately 5,000 child support cases, 10% of which no payments have been received within the past year. This two year project will allow the division to intensify its efforts to collect child support on these hard to collect cases by assembling a team of two highly qualified Child Support Specialists, an Investigator and two Department of Law attorneys to actively work these cases. The division is utilizing existing positions to work on these cases by shifting their existing workloads to other Child Support Specialists so this team can fully focus on these hard to collect cases.												
The division's goal for this project is to increase the financial and emotional support of Alaska's children by increasing the number of child support cases in which some child support is collected and distributed as well as decreasing the amount of cases with no collections for a year.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	250.8	250.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		165.5										
1156 Rcpt Svcs		85.3										
Wage increases applicable to this component: \$250.8												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	39.1	39.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		25.8										
1156 Rcpt Svcs		13.3										
Health insurance increases applicable to this component: \$39.1												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	476.4	476.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		314.4										
1156 Rcpt Svcs		162.0										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$476.4												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	31.8	31.5	0.0	0.3	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		21.0										
1156 Rcpt Svcs		10.8										

This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Child Support Services Division (111)

**RDU:** Child Support Services (41)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	17.6	0.0	0.0	17.6	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		11.6										
1156 Rcpt Svcs		6.0										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total	684.5											
<b>Totals</b>		<b>22,211.5</b>	<b>14,904.2</b>	<b>80.0</b>	<b>7,000.4</b>	<b>166.1</b>	<b>60.8</b>	<b>0.0</b>	<b>0.0</b>	<b>232</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Commissioner's Office (123)  
**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	1,487.4	490.4	36.3	941.8	18.9	0.0	0.0	0.0	5	0	0
1004 Gen Fund		205.8										
1007 I/A Rcpts		250.5										
1108 Stat Desig		750.0										
1133 CSSD Reimb		281.1										
<b>Commissioner increase</b>												
	SalAdj	35.1	35.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		35.1										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	25.7	25.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		15.9										
1007 I/A Rcpts		9.8										
<b>ADN 04-6-1010 North Slope Natural Gas Carry-forward Sec 26(d) CH 159 SLA 2004 P83 L16 (SB283) Lapse date 06/30/2009</b>												
	ReAprop	39.7	0.0	0.0	39.7	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		39.7										
To carry forward the estimated unobligated authorization for the North Slope Natural Gas project (Chapter 159, SLA 2004, Sec 26(d), Page 83, Line 16). This appropriation terminates 6/30/2009.												
<b>ADN 04-6-1019 Gas Line Development Carry-forward Sec 20(e) CH 3 FSSLA 2005 P107 L13 (SB46) Lapse date 06/30/2007</b>												
	ReAprop	5,300.0	0.0	0.0	5,300.0	0.0	0.0	0.0	0.0	14	0	0
1004 Gen Fund		5,300.0										
To carry forward the estimated unobligated authorization for the gas line development project (Chapter 3, FSSLA 2005, Sec 20(e), Page 107, Line 13). This appropriation terminates 6/30/2007.												
<b>Subtotal</b>		<b>6,887.9</b>	<b>551.2</b>	<b>36.3</b>	<b>6,281.5</b>	<b>18.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>19</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1023 Clerical support in Anchorage Commissioner's Office</b>												
	LIT	0.0	30.3	0.0	-30.3	0.0	0.0	0.0	0.0	1	0	0
One administrative clerk III position (PCN 04-#011/04-0030) is added to the Commissioner's Office to provide clerical support in Anchorage. This position supports visiting Commissioner's Office and Alaska Permanent Fund Corporation staff, as well as providing back up to the Tax Division reception area. It will be funded through the department's Administrative Cost Allocation Plan.												
<b>ADN 04-6-1024 Adjust funding for Stranded Gas Development positions</b>												
	LIT	0.0	1,636.8	0.0	-1,636.8	0.0	0.0	0.0	0.0	0	0	0
Chapter 3, FSSLA 2005, Section 20(e), page 107, line 13 (SB 46) provided \$5,300.0 funding for the gasline development project and 14 positions. This line												

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Commissioner's Office (123)

**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
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item transfer moves the funds that are needed for the new positions from the contractual line to personal services. The positions being added are:

04-#003 Gas Pipeline Coordinator  
 04-#014 Petroleum Engineer  
 04-#015 Civil Engineer  
 04-#016 Financial Analyst  
 04-#017 Regulations Administrator  
 04-#018 Commercial Analyst  
 04-#019 Local Government Specialist IV  
 04-#020 Economist IV  
 04-#021 Analyst/Programmer V  
 04-#022 Accountant IV  
 04-#023 Project Coordinator  
 04-#024 Administrative Manager III  
 04-#025 Labor Economist IV  
 04-#026 Alaska Natural Gas Manager

<b>Subtotal</b>	<b>6,887.9</b>	<b>2,218.3</b>	<b>36.3</b>	<b>4,614.4</b>	<b>18.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>20</b>	<b>0</b>	<b>0</b>
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\*\*\*\*\* Changes From FY2006 Management Plan To FY2007 Governor \*\*\*\*\*

**Reverse ADN 04-6-1010 Natural Gas Carry-forward Sec 26(d) CH 159 SLA 2004 P83 L16 (SB283) Lapse date 06/30/2009**

OTI	-39.7	0.0	0.0	-39.7	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	-39.7										

To reverse the one-time appropriation for the North Slope Natural Gas project (Chapter 159, SLA 2004, Sec 26(d), Page 83, Line 16). This appropriation terminates 6/30/2009.

**Reverse ADN 04-6-1019 Gas Line Development Carry-forward Sec 20(e) CH 3 FSSLA 2005 P107 L13 (SB46) Lapse date 06/30/2007**

OTI	-5,300.0	-1,708.6	0.0	-3,591.4	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund	-5,300.0										

To reverse the one-time appropriation for the gas line development project (Chapter 3, FSSLA 2005, Sec 20(e), Page 107, Line 13). This appropriation terminates 6/30/2007.

**Restore indirect cost recovery receipts transferred to DOA for Hearing Officers**

Inc	256.6	0.0	0.0	256.6	0.0	0.0	0.0	0.0	0	0	0
1133 CSSD Reimb	256.6										

With the passage of SB 203 (CH 163 SLA 2004) the Department of Revenue hearing officer positions were transferred to the Department of Administration to form a consolidated Office of Administrative Hearings. Although the fiscal note for SB 203 transferred budget authority for CSSD Admin Receipts, DOA is not able to collect indirect cost receipts from Child Support Services' federal program. This increment restores the CSSD Admin Receipts to the Department of Revenue where the indirect cost receipts can be collected and used to pay for these services.

**Transfer DOA chargeback funding to components affected by rate increases**

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Commissioner's Office (123)

**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
1004 Gen Fund	Trin	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0	0	0
Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating components.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	41.5	41.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		32.7										
1007 I/A Rcpts		3.8										
1133 CSSD Reimb		5.0										
Wage increases applicable to this component: \$41.5												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	3.3	3.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.6										
1007 I/A Rcpts		0.3										
1133 CSSD Reimb		0.4										
Health insurance increases applicable to this component: \$3.3												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	80.7	80.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		63.4										
1007 I/A Rcpts		7.5										
1133 CSSD Reimb		9.8										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$80.7												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	5.2	5.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.1										
1007 I/A Rcpts		0.5										
1133 CSSD Reimb		0.6										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.5										



## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Commissioner's Office (123)

**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total	684.5											
Totals		1,939.0	640.4	36.3	1,243.4	18.9	0.0	0.0	0.0	20	0	0

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Administrative Services (125)  
**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	1,353.0	923.7	7.5	404.8	17.0	0.0	0.0	0.0	11	1	0
1004 Gen Fund		183.0										
1007 I/A Rcpts		508.1										
1133 CSSD Reimb		661.9										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	7.2	7.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		4.6										
1007 I/A Rcpts		2.6										
<b>ADN 04-6-1037 Statewide chargeback funding transferred from Department of Administration</b>												
	Atrin	316.9	0.0	0.0	316.9	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		316.9										
Pursuant to Section 51(b), Chapter 3, FSSLA 2005, page 130, lines 6 - 9, \$2 million in general funds are distributed to state agencies to offset the increased chargeback rates for statewide services as identified in the statewide federal cost allocation plan. Of the \$2 million, \$1,700,000 is allocated to offset increased telecommunications rates and \$300,000 is to offset increased Division of Finance chargeback rates.												
The amounts transferred to each department are as follows:												
Administration; \$262.9												
Commerce, Community, and Economic Development; \$28.6												
Corrections; \$31.1												
Education and Early Development; \$11.6												
Environmental Conservation; \$37.7												
Fish and Game; \$191.2												
Office of the Governor; \$8.4												
Health and Social Services; \$365.7												
Labor and Workforce Development; \$185.7												
Law; \$55.2												
Military and Veterans' Affairs; \$36.7												
Natural Resources; \$146.4												
Public Safety; \$168.5												
Revenue; \$316.9												
Transportation and Public Facilities; \$109.5												
Legislature; \$36.3												
Alaska Court System; \$7.6												
<b>Subtotal</b>		<b>1,677.1</b>	<b>930.9</b>	<b>7.5</b>	<b>721.7</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11</b>	<b>1</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1025 Adjust funding for Centralized IT Support positions</b>												
	LIT	0.0	150.0	0.0	-150.0	0.0	0.0	0.0	0.0	2	0	0

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Administrative Services (125)  
**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	PFT	Positions PPT	NP
Two microcomputer network technicians (PCN 04-#002-Anchorage, 04-#010-Juneau) are added for centralized IT support of the department's network and desktop computer needs. Personal services funding is adjusted from contractual to cover the cost of the new positions plus an additional micro/network technician that is being transferred from the Tax Division. All positions will be funded through the Administrative Cost Allocation Plan.												
Transfer Micro/Network Technician position from Tax Division												
	Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Ongoing efforts towards department-wide standardization of IT systems has allowed the transfer of one position from Tax Division to the Administrative Services Division to provide centralized IT user support (PCN 04-2092, Microcomputer Network Technician II).												
	Subtotal	1,677.1	1,080.9	7.5	571.7	17.0	0.0	0.0	0.0	14	1	0
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
Transfer DOA chargeback funding to components affected by rate increases												
	Trout	-314.3	0.0	0.0	-314.3	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund -314.3												
Statewide chargeback funding was transferred from the Department of Administration in FY2006 to offset the increased chargeback rates for statewide services. The funding was originally transferred to the Administrative Services Division, and is now being distributed amongst the other operating components.												
FY 07 Wage Increases for Bargaining Units and Non-Covered Employees												
	SalAdj	20.0	20.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund 3.5												
1007 I/A Rcpts 7.3												
1133 CSSD Reimb 9.2												
Wage increases applicable to this component: \$20.0												
FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees												
	SalAdj	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund 0.4												
1007 I/A Rcpts 0.9												
1133 CSSD Reimb 1.1												
Health insurance increases applicable to this component: \$2.4												
FY 07 Retirement Systems Cost Increase												
	SalAdj	38.0	38.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund 6.6												
1007 I/A Rcpts 13.9												
1133 CSSD Reimb 17.5												
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$38.0												

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Administrative Services (125)

**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.4										
1007 I/A Rcpts		0.9										
1133 CSSD Reimb		1.1										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1.1										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total	684.5											
<hr/>												
	<b>Totals</b>	<b>1,426.7</b>	<b>1,143.7</b>	<b>7.5</b>	<b>258.5</b>	<b>17.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>14</b>	<b>1</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** State Facilities Rent (2462)  
**RDU:** Administration and Support (50)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
Conference Committee	ConfCom	223.0	0.0	0.0	223.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		223.0										
	<b>Subtotal</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
	<b>Subtotal</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
	<b>Totals</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>223.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Gas Authority Operations (2708)  
**RDU:** Alaska Natural Gas Development Authority (495)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	265.2	184.3	35.0	41.9	4.0	0.0	0.0	0.0	2	0	0
1004 Gen Fund		265.2										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		13.1										
<b>ADN 04-6-1020 Gas Line Development Carry-forward Sec 20(f) CH 3 FSSLA 2005 P107 L16 (SB46) Lapse date 06/30/2007</b>												
	ReAprop	2,170.0	0.0	0.0	2,170.0	0.0	0.0	0.0	0.0	2	0	0
1004 Gen Fund		2,170.0										
To carry forward the estimated unobligated authorization for the gas line development project (Chapter 3, FSSLA 2005, Sec 20(f), Page 107, Line 16). This appropriation terminates 6/30/2007.												
<b>Subtotal</b>		<b>2,448.3</b>	<b>197.4</b>	<b>35.0</b>	<b>2,211.9</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1026 Adjust funding for gasline development positions</b>												
	LIT	0.0	164.7	0.0	-164.7	0.0	0.0	0.0	0.0	0	0	0
Gasline development funding appropriated during FSSLA 2005 (Chapter 4, Section 20(f), Page 107, Line 16) included two new project coordinator positions (04-#012, 04-#013). This line item transfers moves a portion of the gasline funding from contractual to cover the personal services costs of the new positions as well as aligning the executive director's salary with the marketplace.												
<b>Subtotal</b>		<b>2,448.3</b>	<b>362.1</b>	<b>35.0</b>	<b>2,047.2</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Reverse ADN 04-6-1020 Gas Line Development Carry-forward Sec 20(f) CH 3 FSSLA 2005 P107 L16 (SB46) Lapse date 06/30/2007</b>												
	OTI	-2,170.0	-145.0	-25.0	-2,000.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-2,170.0										
To reverse one-time appropriation for the gas line development project (Chapter 3, FSSLA 2005, Sec 20(f), Page 107, Line 16). This appropriation terminates 6/30/2007.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		6.7										
Wage increases applicable to this component: \$6.7												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Gas Authority Operations (2708)

**RDU:** Alaska Natural Gas Development Authority (495)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions		NP
										PFT	PPT	
1004 Gen Fund	SalAdj	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Health insurance increases applicable to this component: \$0.6												
<b>FY 07 Retirement Systems Cost Increase</b>												
1004 Gen Fund	SalAdj	13.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$13.0												
<b>Risk Management Self-Insurance Funding Increase</b>												
1004 Gen Fund	Inc	0.8	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
1004 Gen Fund	SalAdj	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0	0	0
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total		684.5										
<hr/>												
	<b>Totals</b>	<b>299.6</b>	<b>238.2</b>	<b>10.0</b>	<b>47.4</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Mental Health Trust Operations (1423)

**RDU:** Alaska Mental Health Trust Authority (47)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	1,584.9	979.0	97.7	460.4	47.8	0.0	0.0	0.0	10	0	1
1007 I/A Rcpts		40.0										
1094 MHT Admin		1,544.9										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	68.8	68.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		68.8										
<b>Subtotal</b>		<b>1,653.7</b>	<b>1,047.8</b>	<b>97.7</b>	<b>460.4</b>	<b>47.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>10</b>	<b>0</b>	<b>1</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>ADN 04-6-1027 Adjust funding due to changes in staffing</b>												
	LIT	0.0	-24.5	0.0	24.5	0.0	0.0	0.0	0.0	0	0	0
Retirement of two long term employees and reorganization of administrative staff have resulted in some savings in the personal services line. This adjustment transfers personal services to the contractual line to reflect the anticipated spending plan for FY2006.												
<b>Subtotal</b>		<b>1,653.7</b>	<b>1,023.3</b>	<b>97.7</b>	<b>484.9</b>	<b>47.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>10</b>	<b>0</b>	<b>1</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>FY2007 Adjustment to Reflect Trustee Authorized Funding</b>												
	Inc	63.7	36.0	4.3	7.2	16.2	0.0	0.0	0.0	0	0	0
1094 MHT Admin		63.7										
This adjustment reflects additional funding authorized by the Alaska Mental Health Trust Authority Board of Trustees at the September 2005 and November 2005 board meetings and adjusts line items to reflect proposed spending.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	19.1	19.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		19.1										
Wage increases applicable to this component: \$19.1												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	1.8	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		1.8										
Health insurance increases applicable to this component: \$1.8												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	36.7	36.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0



## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Mental Health Trust Operations (1423)

**RDU:** Alaska Mental Health Trust Authority (47)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
1094 MHT Admin		36.7										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$36.7												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	2.3	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		2.3										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0	0	0
1094 MHT Admin		0.8										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total		684.5										
<hr/>												
	<b>Totals</b>	<b>1,778.1</b>	<b>1,119.2</b>	<b>102.0</b>	<b>492.9</b>	<b>64.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>10</b>	<b>0</b>	<b>1</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Long Term Care Ombudsman Office (2749)

**RDU:** Alaska Mental Health Trust Authority (47)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	484.2	293.8	35.0	136.8	18.6	0.0	0.0	0.0	4	0	0
1007 I/A Rcpts		484.2										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	11.6	11.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		11.6										
<b>Subtotal</b>		<b>495.8</b>	<b>305.4</b>	<b>35.0</b>	<b>136.8</b>	<b>18.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>495.8</b>	<b>305.4</b>	<b>35.0</b>	<b>136.8</b>	<b>18.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>Adjustment to reflect H&amp;SS funding of program</b>												
	Dec	-17.3	12.7	10.0	-28.5	-11.5	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-17.3										
This decrement represents the funding provided through the Health & Social Services, Senior & Disability Services RSA. Line item adjustments reflect anticipated spending.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	5.7	5.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		5.7										
Wage increases applicable to this component: \$5.7												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.7										
Health insurance increases applicable to this component: \$0.7												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	10.9	10.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		10.9										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$10.9												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Long Term Care Ombudsman Office (2749)

**RDU:** Alaska Mental Health Trust Authority (47)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
1007 I/A Rcpts		0.7										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
SalAdj		0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.3										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total	684.5											
<b>Totals</b>		<b>496.8</b>	<b>336.1</b>	<b>45.0</b>	<b>108.6</b>	<b>7.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** AMBBA Operations (108)

**RDU:** Alaska Municipal Bond Bank Authority (44)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	716.1	74.8	10.1	627.4	3.8	0.0	0.0	0.0	1	0	0
1104 MBB Rcpts		716.1										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	4.8	4.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		4.8										
<b>Subtotal</b>		<b>720.9</b>	<b>79.6</b>	<b>10.1</b>	<b>627.4</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>720.9</b>	<b>79.6</b>	<b>10.1</b>	<b>627.4</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>To charge the Municipal Bond Bank for accounting and overhead charges</b>												
	Inc	52.3	0.0	0.0	52.3	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		52.3										
The legislature transferred staffing responsibilities for the Municipal Bond Bank to the Department of Revenue in 1998. Since that time the level of bonding activity has increased significantly requiring greater management and accounting resources from the Treasury Division. The cost of the Treasury Division staffing and intra-agency and inter-agency services need to be budgeted and paid by the bond bank.												
This increment will enable the Municipal Bond Bank to receive the level of support needed from the Treasury Division in order to meet their mission of providing municipalities with financing options for capital projects.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		1.5										
Wage increases applicable to this component: \$1.5												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		0.1										
Health insurance increases applicable to this component: \$0.1												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		2.9										

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** AMBBA Operations (108)

**RDU:** Alaska Municipal Bond Bank Authority (44)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$2.9												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		0.2										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0	0	0
1104 MBB Rcpts		0.1										
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total		684.5										
<hr/>												
	<b>Totals</b>	<b>778.0</b>	<b>84.3</b>	<b>10.1</b>	<b>679.8</b>	<b>3.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>0</b>	<b>0</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** AHFC Operations (110)

**RDU:** Alaska Housing Finance Corporation (46)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	42,441.1	27,338.3	742.0	11,125.4	2,170.8	234.6	830.0	0.0	323	35	14
1002 Fed Rcpts		22,474.4										
1007 I/A Rcpts		800.0										
1061 CIP Rcpts		1,815.9										
1103 AHFC Rcpts		17,350.8										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	1,682.3	1,682.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1061 CIP Rcpts		113.7										
1103 AHFC Rcpts		1,568.6										
<b>Subtotal</b>		<b>44,123.4</b>	<b>29,020.6</b>	<b>742.0</b>	<b>11,125.4</b>	<b>2,170.8</b>	<b>234.6</b>	<b>830.0</b>	<b>0.0</b>	<b>323</b>	<b>35</b>	<b>14</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>44,123.4</b>	<b>29,020.6</b>	<b>742.0</b>	<b>11,125.4</b>	<b>2,170.8</b>	<b>234.6</b>	<b>830.0</b>	<b>0.0</b>	<b>323</b>	<b>35</b>	<b>14</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>FY 07 Adjustments for Personal Services Working Reserve Rates</b>												
	SalAdj	116.8	116.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		62.5										
1061 CIP Rcpts		6.5										
1103 AHFC Rcpts		47.8										

This transaction reflects only the non-general fund portion of the cost increases associated with several FY07 personal services rate changes:

-the Terminal Leave rate

-the Unemployment Insurance rate

-the Leave Cash-In and Risk Management rates, which are based on each department's actual experience, have changed as well.

#### Realignment of Resources to Match Anticipated Expenditures

LIT	0.0	321.6	-83.8	139.0	-368.7	-8.1	0.0	0.0	0	0	0
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This request will transfer funding between categories to fund anticipated expenses due to merit increases.

Reductions in line items to cover these increases are taken from decreases in Travel, Contractual, Supplies, and Equipment line items using both Federal and Corporate receipts.

Personal Services is increased to cover anticipated merit increases of \$321.6. These costs were offset by reductions in travel and training -\$83.8, office supplies and personal computers -\$368.7, increase in consulting contracts for \$230.1, decreases in telephone and other communication expenses of -\$52.0, advertising expense of -\$8.3, minor repairs and maintenance of -\$15.0, office leases of -\$15.8, and equipment expenses of -\$8.1.

#### Federal Housing Program Expenses increases

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** AHFC Operations (110)

**RDU:** Alaska Housing Finance Corporation (46)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
1002 Fed Rcpts	Inc	1,016.8	0.0	2.1	709.0	305.7	0.0	0.0	0.0	0	0	0
		1,016.8										
This increment is to restore funding levels for the Housing Choice Voucher and Conventional Low Rent program. Funds are anticipated to be restored in order to continue to administer, operate, and maintain these programs throughout the State.												
Travel -- \$2.1 for Administrative Travel.												
Contractual -- \$239.0 for increases in Utility expenses, \$470.0 for maintenance and service contracts for rental Units owned by the Corporation.												
Supplies -- \$305.7 for Maintenance Materials related to rental Units owned by the Corporation.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	556.9	556.9	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		262.3										
1061 CIP Rcpts		37.6										
1103 AHFC Rcpts		257.0										
Wage increases applicable to this component: \$556.9												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	59.1	59.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		31.0										
1061 CIP Rcpts		3.4										
1103 AHFC Rcpts		24.7										
Health insurance increases applicable to this component: \$59.1												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	982.4	982.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1002 Fed Rcpts		459.6										
1061 CIP Rcpts		66.5										
1103 AHFC Rcpts		456.3										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$982.4												
	<b>Totals</b>	<b>46,855.4</b>	<b>31,057.4</b>	<b>660.3</b>	<b>11,973.4</b>	<b>2,107.8</b>	<b>226.5</b>	<b>830.0</b>	<b>0.0</b>	<b>323</b>	<b>35</b>	<b>14</b>

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** Anchorage State Office Building (2272)

**RDU:** Alaska Housing Finance Corporation (46)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	PFT	Positions PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
Conference Committee	ConfCom	800.0	0.0	0.0	800.0	0.0	0.0	0.0	0.0	0	0	0
1103 AHFC Rcpts		800.0										
	Subtotal	800.0	0.0	0.0	800.0	0.0	0.0	0.0	0.0	0	0	0
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
	Subtotal	800.0	0.0	0.0	800.0	0.0	0.0	0.0	0.0	0	0	0
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
	Totals	800.0	0.0	0.0	800.0	0.0	0.0	0.0	0.0	0	0	0



## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** APFC Operations (109)

**RDU:** Alaska Permanent Fund Corporation (45)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
<b>Conference Committee</b>												
	ConfCom	7,593.1	3,620.6	272.6	3,491.7	113.2	95.0	0.0	0.0	32	0	2
1105 PFund Rcpt		7,593.1										
<b>FY06 Wage Increase for Non-Covered Employees</b>												
	SalAdj	228.3	228.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		228.3										
<b>Subtotal</b>		<b>7,821.4</b>	<b>3,848.9</b>	<b>272.6</b>	<b>3,491.7</b>	<b>113.2</b>	<b>95.0</b>	<b>0.0</b>	<b>0.0</b>	<b>32</b>	<b>0</b>	<b>2</b>
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
<b>Subtotal</b>		<b>7,821.4</b>	<b>3,848.9</b>	<b>272.6</b>	<b>3,491.7</b>	<b>113.2</b>	<b>95.0</b>	<b>0.0</b>	<b>0.0</b>	<b>32</b>	<b>0</b>	<b>2</b>
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
<b>New Positions -- Sr Inv Officer &amp; Sr. Accountant</b>												
	Inc	300.5	300.5	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
1105 PFund Rcpt		300.5										
<b>Increased Due Diligence due to complex investment environment</b>												
	Inc	376.4	0.0	21.9	352.0	12.5	-10.0	0.0	0.0	0	0	0
1105 PFund Rcpt		376.4										

In the past 16 months, the Trustees have allocated \$2.4 billion to alternative asset classes that had not been present in the Fund and have liberalized investment restrictions of some existing investment managers. A senior investment position is requested to provide quantitative risk analytics across asset classes given the additional degrees of complexity both within asset classes and across the spectrum of asset classes. Assistance is also needed to provide external manager oversight to accommodate growth in the number of Fund managers that has already occurred.

A senior accountant position is requested to provide direct assistance to the controller in the support of equity portfolio accounting, oversight of the preparation and development of the monthly financial statements, staff supervision, administering of the accounting system, and oversight and assistance in other functions such as accounting and compliance for real estate investments and the annual audit.

These positions are necessary to provide the necessary oversight and accounting of a growing multi-billion dollar fund as it transitions into alternative investment strategies.

Travel -- \$21.9 increment to allow for expanding due diligence travel to external asset managers, bank custodian, and Fund properties. This increment will also support staff travel for specialized training.

Contractual -- \$352.0 increment to allow for: additional professional services costs associated with transitioning into expanded asset classes and increased audit and performance measurement costs; new investment portfolio management systems; increased IT consulting costs; additional lease cost for office space; and higher State centralized support costs; and additional funding for specialized staff training.

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** APFC Operations (109)

**RDU:** Alaska Permanent Fund Corporation (45)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	PPT	NP
Commodities -- \$12.5 increment for workstation replacements.												
Equipment -- (\$10.0) decrement based on our equipment replacement / upgrade plan.												
The additional funding will provide the resources necessary to manage a large multi-billion dollar fund seeking a 5% real rate of return in a complex investment environment.												
<b>Transfer out RE investment due diligence costs to Custody / Manager Fees RDU</b>												
	Trout	-300.0	0.0	0.0	-300.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		-300.0										
The due diligence consulting / legal professional services costs associated with specific RE investment activity are very difficult to predict and would be better managed in the Custody / Manager Fees RDU where there is greater flexibility and authorization.												
<b>FY 07 Wage Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	72.3	72.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		72.3										
Wage increases applicable to this component: \$72.3												
<b>FY 07 Health Insurance Cost Increases for Bargaining Units and Non-Covered Employees</b>												
	SalAdj	5.6	5.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		5.6										
Health insurance increases applicable to this component: \$5.6												
<b>FY 07 Retirement Systems Cost Increase</b>												
	SalAdj	139.1	139.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		139.1										
Five percent employer cost increase in FY 07 for the retirement systems applicable to this component: \$139.1												
<b>Risk Management Self-Insurance Funding Increase</b>												
	Inc	9.0	8.9	0.0	0.1	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		9.0										
This increment is for the additional funding needed to adequately finance the state's risk management self-insurance program. Workers' compensation, general liability, and auto liability are funded via a charge against the personal services line item, while the remaining lines of insurance are funded via the services line item.												
<b>FY2007 Wage, Health Insurance, Retirement, and Risk Management Increases for Division of Personnel</b>												
	SalAdj	2.7	0.0	0.0	2.7	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		2.7										

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** APFC Operations (109)

**RDU:** Alaska Permanent Fund Corporation (45)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	Positions PFT	Positions PPT	NP
Funding necessary for each department to pay the FY2007 increased chargeback to the Division of Personnel due to the statewide wage, health insurance, retirement system, and risk management cost increases:												
DOA \$20.8; DCCED \$18.7; DOC \$71.3; DEED \$12.8; DEC \$5.7; ADF&G \$17.2; HSS \$193.8; DLWD \$39.9; LAW \$34.9; DMVA \$28.3; DNR \$39.4; DPS \$45.9; DOR \$41.6; DOT/PF \$114.2												
Total	684.5											
	Totals	8,427.0	4,375.3	294.5	3,546.5	125.7	85.0	0.0	0.0	34	0	2

## Change Record Detail - Multiple Scenarios With Description

### Department of Revenue

**Component:** APFC Custody and Management Fees (2310)

**RDU:** Alaska Permanent Fund Corporation (45)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants & Benefits	Misc./Debt Service	PFT	PPT	NP
***** Changes From FY2006 Conference Committee To FY2006 Authorized *****												
Conference Committee												
	ConfCom	49,430.0	0.0	0.0	49,430.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		49,430.0										
	Subtotal	49,430.0	0.0	0.0	49,430.0	0.0	0.0	0.0	0.0	0	0	0
***** Changes From FY2006 Authorized To FY2006 Management Plan *****												
	Subtotal	49,430.0	0.0	0.0	49,430.0	0.0	0.0	0.0	0.0	0	0	0
***** Changes From FY2006 Management Plan To FY2007 Governor *****												
Increased Manager Fees												
	Inc	13,470.0	0.0	0.0	13,470.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		13,470.0										
The increment in manager fees is to fund expected market growth and to fund higher fees associated with expanding the investment strategy to include additional types of fixed income and alternative investments. The additional funds are necessary to maintain and expand the Fund's external investment managers whose expertise is necessary to achieve the goal of a 5% real rate of return.												
RE consulting / legal fees transfer from Operations RDU												
	Trin	300.0	0.0	0.0	300.0	0.0	0.0	0.0	0.0	0	0	0
1105 PFund Rcpt		300.0										
The due diligence consulting / legal professional services costs associated with specific RE investment activity is very difficult to predict and would be better managed in the Custody / Manager Fees RDU where there is greater flexibility and authorization.												
	Totals	63,200.0	0.0	0.0	63,200.0	0.0	0.0	0.0	0.0	0	0	0